

10	1993-94	3	----	3(para 2(b)(1), 3(a)(c)(d) & 4)
11	1994-95	1	----	1(para 1(a))
12	1995-96	3	----	3(para 2(a)3(1 to 9) & 5(b)
13	1996-97	2	----	2(para 2(a)(ii) & 5(b)
14	1997-98	3	----	3(para 5, 6 & 7)
15	1998-99	9	----	9(para 1 to 9)
16	1999-00	4	----	4(para 3(1)(3)(4), 7 & 8)
17	2000-01	5	----	5(para 3, 5(c) 7, 8, 9(2)
18	2001-02	9	----	9(para 1 to 9)
19	2002-03	8	----	8(para 1 to 8)
20	2003-04	2	----	2(para 7(5) (6), 8(5))
21	2004-05	5	----	5(para 2(7), 3, 7, 8 & 9(5))
22	2005-06	3	----	3(para 2(6), 7 & 8
23	2006-07	9	----	9(para 1 to 9)
24	2008-09	13	----	13(para 1 to 13)
25	2009-10	14	---	14(para 1 to 14)
26	2010-11	4	----	4(para 1(B)7,10(2,3)14(1,2)
27	2011-12	2	----	2(Para 8(a),12(Sr.1 to 12)
28	2012-13	13	6	7(para 5,para8(a),para9(4)(5) Para10(a),para11(a),para12,para13
29	2013-14	11	6	5(Paras 5,6,7,9(4,5,6) & 11(a).
30	2014-15	11	8	3(Paras 5,8,11(3)
31	2015-16	13	8	5(Paras 5,8,9(a),11(b&c),13(a)
32	2016-17	13	9	3(paras 5,8,11(a) & 13(a)
33	2017-18	13	9	4(paras 5,8,11,13(a)

The Village Panchayat/Secretary has not taken any initiative to settle the long outstanding paras of previous audits.

Audit Report 2017-18:

Para 1-Financial Position: Maintained.

Para 2 -Cash Book: dropped and commented.

Para 3 - Demand, Collection & Arrears of Taxes : Maintained.

Para 4 - Rental: dropped and commented.

Para 5 - Annual Action Plan: dropped and commented

Para 6 - Constitution of Committees Dropped and commented

Para 7 -(a)Construction licenses -do

(b) Illegal Constructions -do-

Para 8 - Furnishing of surety bond by VP secretary - Maintained

Para 9 - Works: Dropped

Para 10 - Maintenance of Registers: Dropped

Para 11(a)-Service Books: dropped and commented.

Para 12: Vouchers: Dropped

Para 13: a) Departmental Inspection : Maintained

b) & c) Dropped.

Current Audit 2022-2023

Para 1 – Financial Position:

The Financial position of Village Panchayat is quite satisfactory. The closing balance of Panchayat as per Cash Book is Rs. 11070045.45 out of which Rs. 2267911.45 are Panchayat funds.

Para 2 – Cash Book:

The closing balance of the Village Panchayat is Rs. 11070045.45 as on 31/03/2023. The details of closing balance is as follows:

Sr. No.	Name of Bank with A/c No.	Balance as per		Differences
		Cash Book	Pass Book	
1	Canara Bank 672	8771070.50	8925766.50	154696.00
2	Canara Bank 112	12505.95	12505.95	Nil
3	State Bank of India 6087	382253.00	382253.00	Nil
4	HDFC 2092	1903894.00	1915969.00	12075.00
4	Cash in hand	322.00		
	Closing balance	11070045.45		

Bank Reconciliation:

Canara Bank A/c No.0672

Balance as per Cash Book

Rs.8771070.50

Add:- Cheques issued but not realised as on 31/03/2023

1. Cheque No.502683 dated 31/03/2023	Rs. 26689.00
2. Cheque No.502685 dated 31/03/2023	Rs. 18132.00
3. Cheque No.502686 dated 31/03/2023	Rs. 36000.00
4. Cheque No.502687 dated 31/03/2023	Rs. 12000.00
5. Cheque No.502688 dated 31/03/2023	Rs. 10500.00
6. Cheque No.502689 dated 31/03/2023	Rs. 9000.00
7. Cheque No.502690 dated 31/03/2023	Rs. 9000.00
8. Cheque No.502691 dated 31/03/2023	Rs. 9000.00
9. Cheque No.502692 dated 31/03/2023	Rs. 9000.00
10. Cheque No.502693 dated 31/03/2023	Rs. 9000.00
11. Cheque No.502684 dated 31/03/2023	Rs. 6375.00

Balance as per Pass Book

Rs. 8925766.50

2

DFC Bank A/c No.2092

Balance as per Cash Book

Rs. 1903894.00

Add:- Bank interest not accounted on Cash Book

Rs. 12075.00

Balance as per Pass Book

Rs. 1915969.00

Observations on cash book:

1. The panchayat has used receipt books from 191/94 to 200/48, total used receipt books is 10 nos. and unused receipt books from 201/100 to 208/100 total unused receipt books is 08 nos.

Para 3 – Demand, Collection and Arrears of Taxes: Notices are not issued for defaulters

The position of various taxes collected by the Panchayat, demand and balances outstanding as on 31/03/2023 are as follows:

Sr. No	Type of taxes	Opening Balance	Current Demand	Collection	Balance as on 31/03/23
1.	House tax	341440.00	184366.00	214852.00	310954.00
2.	Light tax	22440.00	8158.00	9482.00	21116.00
3.	Trade tax	40605.00	16000.00	17500.00	39105.00
4.	Cycle tax	6488.00	12.00	2.00	6498.00
5.	Dog tax	274.00	14.00	2.00	286.00
6.	Board tax	2250.00	450.00	2400.00	300.00
	Total	413497.00	209000.00	244238.00	378259.00

The total collection of various taxes is only 39.23% of the opening balance and demand billed during the year 2022-23. It seen that the opening balance of Cycle tax may be read as Rs.6488.00 instead of Rs.7676.00. The main source of income to Panchayat is by way of collection of various taxes. The Panchayat has to take stringent action against the defaulter by invoking the provision of Goa Panchayat Raj Act, by issuing demand notices to defaulters and recover the long outstanding dues of various taxes. Further progress made be reported to audit.

Para 4 – Rentals: Demand notices to defaulters are not issued

V.P. Macazana has leased out its premises to Syndicate Bank at the rate of Rs.15,000/- per month to Rs.12000/- as services to Atm area is closed. The position of rent received is as follows:

Sr. No	Name of lessee	Opening Balance	Current Demand	Collection	Balance as on 31/03/22
1.	Syndicate Bank	----	102000/-	102000/-	-----

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Para 5 - Annual Action Plan: As required under Section 238 of Goa Panchayat Raj Act. Every Panchayat has to prepare annual action plan and submit the same to Zilla Panchayat, in prescribed format within stipulated time. The Village Panchayat, Macazana has prepared the GPDP for the year 2022-23.

Para 6 - Constitution of Committees: The V.P. has constituted the following committees as required under Section 6 for the year 2017-18.

- 1) Standing Committee.
- 2) Supervisory Committee.
- 3) Development Committee.
- 4) Village Development Committee
- 5) Bio-diversity Committee
- 6) Garbage committee
- 7) Child Development committee.

Para 7 (a) - Construction Licenses: The V.P. has issued 08 construction licences and collected fees of Rs. 110908/- for the year 2022-23.

(b) Illegal constructions: The cases of illegal construction not settled

The Village Panchayat has altogether 20 nos. illegal construction cases pending as on 31.03.2023. Further progress made to settle the same may be reported to audit.

Para 8 - Furnishing of Surety Bond by V.P. Secretary :

As required under Section 4(3) of Goa Panchayat Act rules 1997, Village Panchayat Secretary has not furnished the surety bond. In spite of pointing out in every audit. No action has been taken by Village Panchayat to obtain the required surety bond from the Secretary. The same may be obtained without further delay and compliance reported to audit.

Para 9 - Market Auction: Agreement was not executed between Sarpanch and highest Bidder

The Village Panchayat held the market auction on 04.04.2022 at 11.30 a.m. at Panchayat Office to collect the market fees for the year 2022-23 vide auction notice no.VP/MAC/2022-23/01 dt.01.04.2022. The initial bid of market auction is fixed at Rs.15200/-. Total seven bidders participated in the Market auction. In the Market auction Shri Santiago Sousa offered his highest bid of Rs.10,500/- which was accepted by the Panchayat. The amount should bid is less than the initial amount the reduction for bidding below the initial bid may

e stated to the next audit. The bidder Shri Santiago Sousa has paid the amount of Rs. 10,500/- in two instalment vide receipt no 192/8 dt 14/04/2022 Rs 5450/- and R.no.226/26 dt 30/03/2023 for Rs 5450/-. The agreement was not executed between the highest bidder and the panchayat or Market Auction.

Para 10 - Works :

The Village Panchayat has executed 2 nos. of works during the year 2022-23.

1. It is seen that the contract books of CPWD Para 95 of the works has not been filled neither has been signed by the sarpanch of the panchayat, Page 2 and 3 of the contract.
2. Date of recording measurements is not mentioned on M.B. /
3. Actual date of completion is not mentioned on completion certificate recorded on M.B.
4. Redink across form 24 and Measurement Book and payment of the bill has not been done

Para 11 - Maintenance of Registers:

- 1) **Court Cases Register:** The Village Panchayat has 04 court cases pending as on 31/3/2023. Progress made may be intimated to audit.
- 2) **Property and Assets Register:** The Property register has been maintained by the V.P annual verification has been done.
- 3) **Security Deposit/EMD Register:** The Village Panchayat has maintained the security deposit/EMD register. The outstanding balances of security deposit is Rs.9354.00 and EMD is Rs.22021.00 as on 31.03.2023.
- 4) **Pay Bill Register:** The Village Panchayat has maintained the pay bill register in prescribed format i.e. TR-22A.

Para 12(a) - Service Book and leave Account:

The Village Panchayat has maintained service book and leave account of regular staff.

a) Salary Reserve fund: Salary Reserve Fund Not Created

The Village Panchayat has to create salary reserve fund equivalent to 3 months salary of V.P. Staff. In spite of previous audit observations Panchayat has failed to create salary reserve fund. The same may be created now and compliance reported to audit.

b) Reserve fund for pensionary benefits: Non creation of pensionary benefits

The V.P. should reserve not less than two and half percent (2.5%) of their income as resource fund for contributory provident fund and pensionary benefits for the staff working in the Panchayat. This also be done now and reported to audit.

(d) Provident Fund:

The Village Panchayat staff are enrolled under the employees provident fund and are contributing every month through salary.

Para 13 - Vouchers:

1. Vr. No. 205 dated 17/10/22 for Rs.32525/- paid to Shant Nag Printing Press towards purchase of stationery items. Quotation file not produced for verification.
2. Vr. No. 111, 174 and 274 Revenue stamps are not affixed for above Rs.5000/-

Para 14(a) Departmental Inspection: As per the Goa Panchayat Raj Act 1994 empowers (section 173) inspection by BDO and EOVP are not carried out as required

BDO and EO(VP) have not conducted any inspections of Village Panchayat against as prescribed 3 & 5 respectively during the year 2022-23. The shortfall brought to the notice of Director of Panchayat for information and action.

(b) Gram Sabhas:

The Village Panchayat has conducted 05 ordinary and 4 special gram-sabhas during the year 2022-23.

(c) Administrative report: The village Panchayat has prepared the administrative report for the year 2022-23 and submitted the same to BDO and copy endorsed to audit.

Note: The Inspection report has been prepared on the basis of information furnished and made available by the Secretary of V.P. Macazana. The Office of Jr. Director of Accounts, South Branch, Margao, disclaims any responsibility for any mis-information and/or non-information on the part of audittee.

Date : 19/01/2024


(Leslie Moraes)
Dy. Director Of Accounts/Insp